ABSTRACT

This study aims to determine how much influence between the Utilization of Information Technology on the Quality of Financial Statements in the Regional Government Work Unit (SKPD) Bandung City Government.

The research approach used in this research is descriptive and verification analysis using primary data. The sampling technique used is Probability Sampling by sampling using Simple Random Sampling. The statistical analysis used was normality test, heteroscedasticity test, regression analysis, correlation analysis, hypothesis testing using t test, and analysis of determinant coefficients.

Based on the results of research that has been done that the Use of Information Technology has a significant effect on the Quality of Financial Statements in the Regional Government Work Unit (SKPD) of the City Government of Bandung.

Keywords: utilization of information technology, quality of financial statements